

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

	)	Confirmation No.: 6810
	)	
	)	Group Art Unit: 3692
	)	
Applicants: BRIDGES et al.	)	Examiner: Clement B. Graham
	)	
Application No.: 09/724,075	)	<b>AMENDMENT and RESPONSE</b> to
	)	December 31, 2007 Final Office Action
Filing Date: 11/28/2000	)	
	)	Docket No.: G08.155
For: DYNAMIC REALLOCATION	)	
HEDGE ACCOUNTING	)	<b>PTO Customer Number 28062</b>
	)	Buckley, Maschoff & Talwalkar LLC
	)	50 Locust Avenue
	)	New Canaan, CT 06840
	)	

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Mail Stop AF (via EFS)  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In response to the Non-Final Office Action mailed December 31, 2007, please amend the above-identified application as follows:

**Amendments to the claims** are reflected in the listing of claims that begins on page 2 of this paper.

**Remarks** begin on page 7 of this paper.